



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

January 16, 2009

Mark Montgomery, Psy.D., Director
Shasta County Mental Health, Alcohol
& Drug Department
Mental Health Department
P.O. Box 496048
Redding, CA 96049

Dear Dr. Montgomery:

AUDIT REPORT – SHASTA COUNTY MENTAL HEALTH, ALCOHOL & DRUG DEPT.

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Shasta County Mental Health, Alcohol & Drug Department, for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

NET PROGRAM COSTS

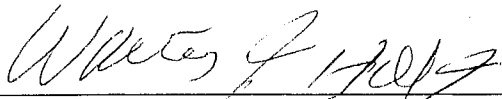
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 6,116,303	\$ 6,110,293	\$ (6,010)
Federal Share of Healthy Families/Medi-Cal	\$ 153,927	\$ 153,918	\$ (9)
State General Funds EPSDT Due State	\$ 1,680,474	\$ 1,678,379	\$ (2,095)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Mark Montgomery, Psy.D., Director
January 16, 2009
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



CHUKWUEMEKE OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

SHASTA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,644,068	\$ (5,525)	\$ 4,638,543
HEALTHY FAMILIES - FFP	(Sch. 2a)	152,717	(9)	152,708
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,796,785</u>	<u>\$ (5,533)</u>	<u>\$ 4,791,252</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,472,235	\$ (485)	\$ 1,471,750
HEALTHY FAMILIES - FFP		1,210	0	1,210
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,473,445</u>	<u>\$ (485)</u>	<u>\$ 1,472,960</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 6,116,303	\$ (6,010)	\$ 6,110,293
HEALTHY FAMILIES - FFP		153,927	(9)	153,918
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 6,270,230</u>	<u>\$ (6,018)</u>	<u>\$ 6,264,212</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 1,680,474</u>	<u>\$ (2,095)</u>	<u>\$ 1,678,379</u>

SCHEDULE 2

**SHASTA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit</u> <u>Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 1,990,837	\$ (2,368)	\$ 1,988,469
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,621,659	(7,871)	5,613,788
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	1,538	0	1,538
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	17,711	(78)	17,633
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	1,538	0	1,538
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	211,883	(13)	211,870
9. Total		<u>\$ 7,845,166</u>	<u>\$ (10,330)</u>	<u>\$ 7,834,836</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 657,440	\$ 0	\$ 657,440
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	86,270	0	86,270
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 743,710</u>	<u>\$ 0</u>	<u>\$ 743,710</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 1,334,935	\$ (2,368)	\$ 1,332,567
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,553,100	(7,950)	5,545,150
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	1,538	0	1,538
24. Healthy Families-O/P	(Ln 8 - Ln 17)	211,883	(13)	211,870
25. Total		<u>\$ 7,101,456</u>	<u>\$ (10,329)</u>	<u>\$ 7,091,127</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**SHASTA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,580,047	\$ (3,139)	\$ 1,576,908
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 1,380,944	\$ 0	\$ 1,380,944
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 1,380,944</u>	<u>\$ 0</u>	<u>\$ 1,380,944</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 21,528	\$ (1)	\$ 21,527
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 26,535	\$ 0	\$ 26,535
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 21,528</u>	<u>\$ (1)</u>	<u>\$ 21,527</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 129,309	\$ 194,696	\$ 324,005
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 5,223</u>	<u>\$ 66,056</u>	<u>\$ 71,279</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 3,662,440	\$ (5,473)	\$ 3,656,967
46. Enhanced (Children)	(MH1979, Ln 17,17A)	12,512	(51)	12,461
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	690,472	0	690,472
50. U.R. Skilled Professional	(MH1979, Ln 14)	243,004	(0)	243,004
51. U.R. Other	(MH1979, Ln 15)	35,640	(1)	35,640
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 4,644,068</u>	<u>\$ (5,525)</u>	<u>\$ 4,638,543</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 4,644,068</u>	<u>\$ (5,525)</u>	<u>\$ 4,638,543</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 138,724	\$ (8)	\$ 138,716
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	13,993	(0)	13,993
60. Total Healthy Families Reimbursement - FFP		<u>\$ 152,717</u>	<u>\$ (9)</u>	<u>\$ 152,708</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 4,796,785</u>	<u>\$ (5,533)</u>	<u>\$ 4,791,252</u>
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(To Sch. 1)

SHASTA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

		(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)				
Legal Entity		Medi-Cal and Crossover Gross Cost		Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost		Medi-Cal and Crossover Gross Cost		Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost				
Number	Legal Entity			I	N	P	A	T	T	E	N	T			O	U	T	P	A	T	I	E	N	T
		(MH 1968, Ln 5, 5A, 10,10A)		(MH 1968, Ln 16, 16A)		(MH 1968, Ln 22)		(Col. 1 to 3)		(MH 1968, Ln 27, 27A)		(MH 1968, Ln 5, 5A, 10,10A)		(MH 1968, Ln 16, 16A)		(MH 1968, Ln 22)		(Col. 6 to 8)		(MH 1968, Ln 27, 27A)				
00120	FAMILIES FIRST	\$	0	\$		0	\$		0	\$	0	\$		24,864	\$	0	\$		0	\$		24,864	\$	0
00156	EASTFIELD MING QUONG INC.	\$	0	\$		0	\$		0	\$	0	\$		35,499	\$	0	\$		0	\$		35,499	\$	0
00196	VISTA DEL MAR	\$	0	\$		0	\$		0	\$	0	\$		21,724	\$	0	\$		0	\$		21,724	\$	0
00273	EDGEWOOD CENTER FOR CHIL	\$	0	\$		0	\$		0	\$	0	\$		45,118	\$	0	\$		0	\$		45,118	\$	0
00484	NORTH VALLEY SCHOOLS, INC.	\$	0	\$		0	\$		0	\$	0	\$		287,434	\$	0	\$		0	\$		287,434	\$	0
00512	RIVER OAK CENTER FOR CHIL	\$	0	\$		0	\$		0	\$	0	\$		3,736	\$	0	\$		0	\$		3,736	\$	0
00529	WILLOW GLEM CARE CENTER	\$	0	\$		0	\$		0	\$	0	\$		2,275	\$	0	\$		0	\$		2,275	\$	0
00541	CHARIS YOUTH CENTER	\$	0	\$		0	\$		0	\$	0	\$		1,829	\$	0	\$		0	\$		1,829	\$	0
00628	NORTHERN VALLEY CATHOLIC	\$	0	\$		0	\$		0	\$	0	\$		779,288	\$	4,232	\$		0	\$		783,520	\$	421
00804	SVFS	\$	0	\$		0	\$		0	\$	0	\$		42,615	\$	0	\$		0	\$		42,615	\$	0
00843	FAMILY SERVICE AGENCY	\$	0	\$		0	\$		0	\$	0	\$		175,934	\$	2,154	\$		0	\$		178,088	\$	763
00874	REMI VISTA, INC.	\$	0	\$		0	\$		0	\$	0	\$		98,703	\$	536	\$		0	\$		99,239	\$	0
00880	NEW DIRECTIONS TO HOPE	\$	0	\$		0	\$		0	\$	0	\$		212,760	\$	11,678	\$		0	\$		224,438	\$	0
01042	VICTOR COMMUNITY SUPPORT	\$	0	\$		0	\$		0	\$	0	\$		1,008,035	\$	8,727	\$		0	\$		1,016,762	\$	678
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
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		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0	\$		0	\$	0
		\$	0	\$		0	\$		0	\$	0	\$		0	\$	0	\$		0					

[illegible]

(To Sch. 1)

SCHEDULE 4

**SHASTA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 8,311,184.00	\$ (8,724.62)	\$ 8,302,459.38
(2) Total SD/MC Claims	8,045,197.00	0.00	8,045,197.00
(3) Percent % (Line 1/Line 2)	1.03	(0.00)	1.03
(4) EPSDT Claims	4,530,640.00	0.00	4,530,640.00
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,680,604.00	(4,984.00)	4,675,620.00
(6) Cost Settled Baseline for EPSDT	1,053,493.00	0.00	1,053,493.00
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,627,111.00	(4,984.00)	3,622,127.00
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,693,861.00	(2,328.00)	1,691,533.00
(8a) FY 2001-02 EPSDT Settlement	1,559,991.00	0.00	1,559,991.00
(8b) Annual Local Growth (L. 8 - 8a)	133,870.00	(2,328.00)	131,542.00
(9) County Match 10% of Local Growth (8b x 10%)	13,387.00	(232.80)	13,154.20
(10) Net Cost Settlement Amount (L. 8 - 9)	1,680,474.00	(2,095.20)	1,678,378.80
(11) SGF Distribution (Settled and Audited)	1,680,474.00	0.00	1,680,474.00
(12) SGF Due County (State)	\$ <u>0.00</u>	\$ <u>(2,095.20)</u>	\$ <u>(2,095.20)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider SHASTA COUNTY				Provider Number 00045	No. of Adj. 41	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
1	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	796,950	2,707	799,657 *
2	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	2,285,258	(1,607)	2,283,651 *
3	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	20,204	(2,620)	17,584 *
4	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	43,876	(2,453)	41,423 *
5	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	1,906	(545)	1,361 *
6	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	8,152	915	9,067 *
7	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	0	140	140 *
8	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	14,702	773	15,475 *
9	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	80,046	3,501	83,547 *
Info				TOTAL	<u>3,251,094</u>	<u>811</u>	<u>3,251,905 *</u>
				<p>To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated September 5, 2008. (There are no units shown on disallowed claims report and there are no QA/UR and EPSDT audit findings.)</p> <p>The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.</p>			
10	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 799,657	118	799,775 *
11	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,283,651	7,410	2,291,061 *
12	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 17,584	(215)	17,369 *
13	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 41,423	(3,350)	38,073 *
14	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 1,361	545	1,906 *
15	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 9,067	(915)	8,152 *
16	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 140	(140)	0 *
17	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 15,475	(773)	14,702 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 83,547	(3,501)	80,046 *
				TOTAL	<u>3,251,905</u>	<u>(821)</u>	<u>3,251,084 *</u>
				<p>To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records and supporting documents.</p> <p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider SHASTA COUNTY				Provider Number 00045	No. of Adj. 41	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
18	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 799,775	(83)	799,692
19	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 2,291,061	(4,086)	2,286,975
20	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 17,369	(100)	17,269
21	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 38,073	(90)	37,983
22	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 1,906	(95)	1,811
23	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 8,152	65	8,217
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03	** 0	0	0
24	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 14,702	120	14,822
25	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 80,046	(125)	79,921
Info				TOTAL	** <u>3,251,084</u>	<u>(4,394)</u>	<u>3,246,690</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SHASTA COUNTY				00045	41	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
26	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 259,097	1,773	260,870 *
27	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 903,129	7,189	910,318 *
28	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 1,773	(1,773)	0 *
29	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 6,009	(6,009)	0 *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 2,721	0	2,721 *
30	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 14,906	(685)	14,221 *
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 270	0	270 *
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 955	0	955 *
info			Info	TOTAL UNITS	<u>1,188,860</u>	<u>495</u>	<u>1,189,355</u>
				<p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated September 5, 2008. (There are no units shown on disallowed claims report and there are no QA/UR and EPSDT audit findings.) The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.</p>			
info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 260,870	0	260,870 *
31	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 910,318	(1,087)	909,231 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 2,721	0	2,721 *
32	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 14,221	685	14,906 *
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 270	0	270 *
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 955	0	955 *
			Info	TOTAL UNITS	<u>1,189,355</u>	<u>(402)</u>	<u>1,188,953</u>
				<p>To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records and supporting documents. The auditor submitted workpapers to the County which shows the details of the above adjustments.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SHASTA COUNTY				00045	41	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 260,870	0	260,870 *
33	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 909,231	(60)	909,171 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 2,721	0	2,721 *
34	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 14,906	(805)	14,101 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 270	0	270 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 955	0	955 *
Info				TOTAL	** <u>1,188,953</u>	<u>(865)</u>	<u>1,188,088</u> *
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03	** 260,870	0	260,870 *
35	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04	** 909,171	(93)	909,078 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03	** 0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04	** 0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03	** 2,721	0	2,721 *
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04	** 14,101	0	14,101 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03	** 270	0	270 *
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04	** 955	0	955 *
Info				TOTAL	** <u>1,188,088</u>	<u>(93)</u>	<u>1,187,995</u> *
				To adjust the above mentioned units of service/time to exclude units of YOUTH FOR CHANGE (Le# 00705) which did not submit the cost report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider SHASTA COUNTY				Provider Number 00045	No. of Adj. 41	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
36	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 2,901,899	\$ (10,606)	\$ 2,891,293
37	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,644,067	\$ (5,524)	\$ 4,638,543
38	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	152,717	(9)	152,708
				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 4,796,784</u>	<u>\$ (5,533)</u>	<u>\$ 4,791,252</u>
39	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 1,472,235	\$ (485)	\$ 1,471,750
Info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	1,210	0	1,210
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 1,473,445</u>	<u>\$ (485)</u>	<u>\$ 1,472,960</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
40	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 8,311,184	\$ (8,725)	\$ 8,302,459
41	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust met cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 1,680,474	\$ (2,095)	\$ 1,678,379
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Shasta

County Code: 45

Legal Entity: Shasta County		A	B	C
Legal Entity Number: 00045		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	10,259,528	8,656,279	18,915,807
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(4,672,946)	(4,672,946)
4	Other Adjustments from MH 1962	(15,907)	(764,398)	(780,305)
5	Total Costs Before Medi-Cal Adjustments	10,243,621	3,218,935	13,462,556
6	Medi-Cal Adjustments from MH 1961		40,400	40,400
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			13,502,956
Administrative Costs (County Only)				
9	SD/MC Administration			1,380,944
10	Healthy Families Administration			26,535
11	Non-SD/MC Administration			355,018
12	Total Administrative Costs			1,762,497
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			324,005
14	Other SD/MC Utilization Review			71,279
15	Non-SD/MC Utilization Review			99,687
16	Total Utilization Review Costs			494,971
Research and Evaluation (County Only)				
17	Mode Costs (Direct Service and MAA)			11,245,488
18	Total Costs - Lines 9 through 18			13,502,956

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (08/04)

FISCAL YEAR 2003 - 2004

County: Shasta

County Code: 45

Legal Entity: Shasta County		A	B	C
Legal Entity Number: 00045		Salaries and Benefits	Other	Total Adjustments
1	Depreciation		40,400	40,400
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		40,400	40,400

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

Legal Entity: Shasta County		A	B	C
Legal Entity Number: 00045		Salaries and Benefits	Other	Total Adjustments
1	C/A Social Services - L. Steele	(15,907)		(15,907)
2	Prior Period Revenue Adj		(68,946)	(68,946)
3	Dept of Rehab		(55,317)	(55,317)
4	Prior Period Adj - Managed Care Providers (State Match)		(2,622)	(2,622)
5	Far Northern Regional		(58,169)	(58,169)
6	State Hospital		(343,200)	(343,200)
7	Managed Care IP		(66,992)	(66,992)
8	Prior Period Adj - Org Providers		(45,667)	(45,667)
9	Prior Year Settlement - Org Providers		(72,896)	(72,896)
10	Admin Reclass Expenses		(46,125)	(46,125)
11	Vending Machine Revenue		(4,464)	(4,464)
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(15,907)	(764,398)	(780,305)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: Shasta
 County Code: 45

Legal Entity: Shasta County		A
Legal Entity Number: 00045		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	11,245,488
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	3,590,817
3	Other 24 Hour Services (Mode 05-All Other SFC)	979
4	Day Services (Mode 10)	309,436
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,974,538
6	Outreach Services (Mode 45)	279,500
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	90,218
9	Total - Lines 2 through 8	11,245,488

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

CR CR

Legal Entity: Shasta County			A	B	C	D	E	F	G
Legal Entity Number: 00045				Service	Service	Service	Service	Service	Service
Mode: 05 - Hospital Inpatient (SFC 10-19)			Mode Total	Function	Function	Function	Function	Function	Function
				10	19				
1	Allocation Percentage		100.00%	98.39%	1.61%				
2	Total Units			4,593	244				
3	Gross Cost		3,590,817	3,533,033	57,784				
4	Cost per Unit			769.22	236.82				
5	SMA per Unit			873.40	236.78				
6	Published Charge per Unit			1,004.41	236.82				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		418	27				
8A		10/01/03 - 06/30/04		1,140	207				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		234					
9A		10/01/03 - 06/30/04		721					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04		2					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		2					
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			2,076	10				
13	Medi-Cal Costs	07/01/03 - 09/30/03	327,929	321,534	6,394				
13A		10/01/03 - 06/30/04	925,934	876,912	49,022				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	373,844	365,081	8,762				
14A		10/01/03 - 06/30/04	1,044,698	995,676	49,022				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	426,238	419,843	6,394				
15A		10/01/03 - 06/30/04	1,194,049	1,145,027	49,022				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	179,998	179,998					
17A		10/01/03 - 06/30/04	554,608	554,608					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	204,376	204,376					
18A		10/01/03 - 06/30/04	629,721	629,721					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	235,032	235,032					
19A		10/01/03 - 06/30/04	724,180	724,180					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC (Children) Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04	1,538	1,538					
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04	1,747	1,747					
23	Enhanced SD/MC (Children) Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04	2,009	2,009					
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	1,538	1,538					
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1,747	1,747					
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03	2,009	2,009					
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,599,271	1,596,903	2,368				

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

CR

Legal Entity: Shasta County			A	B	C	D	E	F	G
Legal Entity Number: 00045			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			2					
3	Gross Cost		979	979					
4	Cost per Unit			489.49					
5	SMA per Unit			489.49					
6	Published Charge per Unit			489.49					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			2					
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		979	979					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta		CR		CR			
County Code: 45							
Legal Entity: Shasta County		A	B	C	D	E	F
Legal Entity Number: 00045			Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function
			95	30			
1	Allocation Percentage	100.00%	73.71%	26.29%			
2	Total Units		2,018	4,103			
3	Gross Cost	309,436	228,088	81,348			
4	Cost per Unit		113.03	19.83			
5	SMA per Unit		118.94				
6	Published Charge per Unit		90.37				
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03	447				
8A		10/01/03 - 06/30/04	766				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03					
10A		10/01/03 - 06/30/04					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04					
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	135				
11A		10/01/03 - 06/30/04	240				
12	Non-Medi-Cal Units		430	4,103			
13	Medi-Cal Costs	07/01/03 - 09/30/03	50,523	50,523			
13A		10/01/03 - 06/30/04	86,578	86,578			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	53,166	53,166			
14A		10/01/03 - 06/30/04	91,108	91,108			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	40,395	40,395			
15A		10/01/03 - 06/30/04	69,223	69,223			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03					
21A		10/01/03 - 06/30/04					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03					
22A		10/01/03 - 06/30/04					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03	15,259	15,259			
29A		10/01/03 - 06/30/04	27,126	27,126			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	16,057	16,057			
30A		10/01/03 - 06/30/04	28,546	28,546			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	12,200	12,200			
31A		10/01/03 - 06/30/04	21,689	21,689			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		129,950	48,602	81,348		

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45			CR		CR		CR		CR		F		G	
Legal Entity: Shasta County			A	B	C	D	E							
Legal Entity Number: 00045			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	
Mode: 15 - Outpatient (Program 1)				01	30	60	70							
1	Allocation Percentage		100.00%	19.54%	50.77%	25.89%	3.81%							
2	Total Units			1,028,774	2,072,791	693,086	104,220							
3	Gross Cost		6,914,485	1,350,918	3,510,148	1,790,179	263,240							
4	Cost per Unit			1.31	1.69	2.58	2.53							
5	SMA per Unit			1.83	2.36	4.37	3.52							
6	Published Charge per Unit			1.41	2.14	2.32	2.93							
7	Negotiated Rate / Cost per Unit													
8	Medi-Cal Units		07/01/03 - 09/30/03	243,660	385,843	133,507	18,495							
8A			10/01/03 - 06/30/04	670,383	1,139,145	383,484	46,735							
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03		1,050	15,985								
9A			10/01/03 - 06/30/04		1,730	35,532								
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03	320	1,221	270								
10A			10/01/03 - 06/30/04	1,080	5,755	805	330							
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04											
11	Healthy Families (SED) Units		07/01/03 - 09/30/03	1,520	9,400	3,270	495							
11A			10/01/03 - 06/30/04	4,365	65,575	8,606	1,135							
12	Non-Medi-Cal Units			107,446	463,072	111,627	37,030							
13	Medi-Cal Costs		07/01/03 - 09/30/03	1,364,912	319,958	653,402	344,837	46,715						
13A			10/01/03 - 06/30/04	3,917,925	880,303	1,929,074	990,505	118,044						
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	2,005,015	445,898	910,589	583,426	65,102						
14A			10/01/03 - 06/30/04	5,755,515	1,226,801	2,688,382	1,675,825	164,507						
15	Medi-Cal Published Charges		07/01/03 - 09/30/03	1,533,191	343,561	825,704	309,736	54,190						
15A			10/01/03 - 06/30/04	4,409,627	945,240	2,437,770	889,683	136,934						
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03											
16A			10/01/03 - 06/30/04											
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03	43,066		1,778	41,288							
17A			10/01/03 - 06/30/04	94,706		2,930	91,776							
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03	72,332		2,478	69,854							
18A			10/01/03 - 06/30/04	159,358		4,083	155,275							
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03	39,332		2,247	37,085							
19A			10/01/03 - 06/30/04	86,136		3,702	82,434							
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03											
20A			10/01/03 - 06/30/04											
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03	3,185	420	2,068	697							
21A			10/01/03 - 06/30/04	14,077	1,418	9,746	2,079	834						
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03	4,647	586	2,882	1,180							
22A			10/01/03 - 06/30/04	20,238	1,976	13,582	3,518	1,162						
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03	3,691	451	2,613	626							
23A			10/01/03 - 06/30/04	16,673	1,523	12,316	1,868	967						
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03											
24A			10/01/03 - 06/30/04											
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04											
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04											
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04											
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04											
29	Healthy Families Costs		07/01/03 - 09/30/03	27,611	1,996	15,918	8,446	1,250						
29A			10/01/03 - 06/30/04	141,875	5,732	111,047	22,229	2,867						
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03	40,998	2,782	22,184	14,290	1,742						
30A			10/01/03 - 06/30/04	204,348	7,988	154,757	37,608	3,995						
31	Healthy Families Published Charges		07/01/03 - 09/30/03	31,296	2,143	20,116	7,586	1,450						
31A			10/01/03 - 06/30/04	169,777	6,155	140,331	19,966	3,326						
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03											
32A			10/01/03 - 06/30/04											
33	Non-Medi-Cal Costs			1,307,129	141,091	784,185	288,323	93,531						

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

County Code: 45			MHS	MHS	MHS	MHS	MHS	ASO	
Legal Entity: Shasta County			A	B	C	D	E	F	G
Legal Entity Number: 00045				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
				30	31	32	33	60	30
1	Allocation Percentage		100.00%	35.82%	5.32%	18.81%	3.30%	26.86%	8.25%
2	Total Units			28,200	4,290	14,400	2,300	10,650	5,890
3	Gross Cost		60,053	21,511	3,195	11,295	1,983	16,132	4,955
4	Cost per Unit			0.76	0.74	0.78	0.86	1.51	0.84
5	SMA per Unit			2.36	2.36	2.36	2.36	4.37	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		8,760	1,380	3,090	555	2,545	905
8A		10/01/03 - 06/30/04		19,440	1,260	11,070	1,745	6,710	4,650
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04					245		
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				1,650	240		1,150	335
13	Medi-Cal Costs	07/01/03 - 09/30/03	15,392	6,682	1,028	2,424	479	3,855	761
13A		10/01/03 - 06/30/04	40,685	14,829	938	8,683	1,505	10,164	3,912
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	46,052	20,674	3,257	7,292	1,310	11,122	2,136
14A		10/01/03 - 06/30/04	120,441	45,878	2,974	26,125	4,118	29,323	10,974
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04	371					371	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04	1,071					1,071	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		3,605	(0)	1,229	188		1,742	282

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

ASO

Legal Entity: Shasta County			H	I	J	K	L	M	N
Legal Entity Number: 00045			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Function	Function	Function	Function	Function	Function	Function
			60						
1	Allocation Percentage		1.64%						
2	Total Units		360						
3	Gross Cost		983						
4	Cost per Unit		2.73						
5	SMA per Unit		4.37						
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03	60						
8A		10/01/03 - 06/30/04	240						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		60						
13	Medi-Cal Costs	07/01/03 - 09/30/03	164						
13A		10/01/03 - 06/30/04	655						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	262						
14A		10/01/03 - 06/30/04	1,049						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		164						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

CR CR CR

Legal Entity: Shasta County		A	B	C	D	E	F	G
Legal Entity Number: 00045		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach								
			20	21	22			
1	Allocation Percentage	100.00%	32.20%	33.99%	33.81%			
2	Total Units		2,000	6,860	4,178			
3	Gross Cost	279,500	90,000	95,000	94,500			
4	Cost per Unit		45.00	13.85	22.62			
5	Non-Medi-Cal Units		2,000	6,860	4,178			
6	Non-Medi-Cal Costs	279,500	90,000	95,000	94,500			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

County Code: 45		CR		CR				
Legal Entity: Shasta County		A	B	C	D	E	F	G
Legal Entity Number: 00045		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
			20	30				
1	Allocation Percentage	100.00%	22.58%	77.42%				
2	Total Units		745	2,554				
3	Gross Cost	90,218	20,368	69,850				
4	Cost per Unit		27.34	27.35				
5	Non-Medi-Cal Units (Same as Line 2)		745	2,554				
6	Non-Medi-Cal Costs (Same as Line 3)	90,218	20,368	69,850				

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

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DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: Shasta
County Code: 45

Legal Entity: Shasta County		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00045		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement		1,990,007	5,631,421	7,621,428						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		133,984	2,757,309	2,891,293						
3	Total Medi-Cal Direct Service Gross Reimbursement				10,512,721						
4	Medi-Cal Administrative Reimbursement Limit				1,576,908						
5	Medi-Cal Administration				1,380,944						
6	Medi-Cal Administrative Reimbursement				1,380,944	690,472					690,472
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement		1,538	211,870	213,409						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			1,862	1,862						
7B	Total Healthy Families Direct Service Gross Reimbursement				215,271						
8	Healthy Families Administrative Reimbursement Limit				21,527						
9	Healthy Families Administration				26,535						
10	Healthy Families Administrative Reimbursement				21,527				13,993		13,993
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				324,005					243,004	243,004
15	Other SD/MC Utilization Review (County Only)				71,279	35,640					35,640
16	SD/MC Net Reimbursement for Direct Services		07/01/03 - 09/30/03	365,370	1,446,504	1,811,875	984,754				984,754
16A			10/01/03 - 06/30/04	965,659	4,081,013	5,046,671		2,672,213			2,672,213
17	Enhanced SD/MC Net Reimb. (Children)		07/01/03 - 09/30/03		3,185	3,185			2,070		2,070
17A			10/01/03 - 06/30/04	1,538	14,448	15,986			10,391		10,391
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement		07/01/03 - 09/30/03	1,538	42,869	44,408			28,865		28,865
24A			10/01/03 - 06/30/04		169,001	169,001			109,851		109,851
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

**SHASTA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

1. COMMENT: COST REPORT SUBMISSION

Our examination disclosed that Youth for Change (LE 00705) did not submit a cost report. Per Federal and State regulations, providers of Medicaid program services are required to submit annual cost report in order to determine cost of providing program services.

Audit Authority

42 Code of Federal Regulations (CFR) 447.253(d) and (e).

Recommendation

We recommend that County should exercise due care to ensure that its Contract Providers submit annual cost report in accordance with federal and state regulations.

Auditee Response

2. FINDING 2: WILLOW GLEN CARE CENTER

Our examination disclosed that Willow Glen Care Center reported six units of service under Day Rehabilitation, full day. However, the department's approved claims report show this as Day Rehabilitation, half day service.

Audit Authority

42 Code of Federal Regulations 413

Recommendation

We recommend that County should exercise due care when preparing annual cost report to ensure that reported service is reported and claimed appropriately.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.